

Executive Summary

Program Income and Match and Leveraged Resources

Date: 04/18/2018

Moderator(s): [Deborah Galloway](#)

Speaker(s): [Chanel Castaneda](#)

This webinar provides an overview of all the new Uniform Guidance requirements on Match, Leveraged Resources and Program Income. This module identifies the requirements found in the Uniform Guidance, OMB approved exceptions for DOL, as well as other applicable program statues and regulations. The intent of this webinar is to train external (i.e. grant recipients, States, and subrecipients) and internal stakeholders (e.g. Federal Project Officers and other Federal staff).

The first part of the webinar is about Match and Leveraged Resources. The speakers defined match/ cost-sharing and outlined the basic criteria for allowable match. The speakers also talked about DOL's exception to the Uniform Guidance that requires the recognition of match at the time it is expended on program activities. Also, the webinar identifies two types of match: cash and in-kind contributions and how to value in-kind contribution. The section also discusses leveraged resources and how it differs from match. And lastly, the speakers highlight closeout and what it means to have unmet match and leveraged resources.

The second half of the webinar is about program income. The speakers defined what is program income, the sources and types of program income, and the importance to expend program income first. The webinar concludes with highlighted the requires to report, track, and document program income.

Run of Show

What is Match?	4:22
Seven Basic Criteria for Match	7:42
OMB approved exception for DOL	10:00
Match Expenditures (Cash & In-Kind)	11:17
Match Exclusions	15:29
Valuing In-Kind Contributions	21:58
Leveraged Resources	32:16
Match and Leveraged Resources Documentation	34:34
Reporting Match and Leveraged Resources	38:00
Things to Consider for Match and Leveraged Resources	41:00
Closeout – Match and Leveraged Resources	44:09
Program Income Basics	47:58
Use of Program Income	52:49
Reporting Program Income	54:13